

CITY OF WICHITA 2007/2008 PROPOSED BUDGET

EMPLOYEE BENEFITS

The 2007 Budget is based on the rates below.

Employee Benefit	Civilian	Commissioned
Social Security (FICA)	7.65%	1.45%
Retirement/Pension	4.70%	18.4%
Workers' Compensation	By Department	By Department
Unemployment Compensation	.23%	.23%
Health Insurance, Family	9,606	9,606
Health Insurance, Single	3,212	3,212
Life Insurance	.20%	.20%

Wichita Employee Retirement. Permanent full-time employees, except commissioned Police and Fire Department staff, are members of this retirement system. Employee contribution rates are a fixed percent of salary and dependent upon the retirement plan for which the employee is eligible (Plan 1 is 6.4% and Plan 2 is 4.7%). The City's contributions are based on actuarial recommendations. The City contribution rate for 2006 is 4.7 percent.

Police and Fire Retirement. Permanent full-time commissioned employees of the Police and Fire Departments, and Airport security officers are members of this retirement system. Employee contribution rates are a fixed percent of salary and dependent upon the retirement plan for which the employee is eligible. The City of Wichita contributions are based on actuarial recommendations. The rate for the City in 2006 is 18.0 percent.

Social Security (FICA). The Federal government establishes the Social Security contribution rates. The employer and the employee each pay 7.65 % of the first \$94,200 of the employee's salary. For commissioned Police and Fire employees hired since April 1, 1986, the City pays only the Medicare portion equivalent to 1.45% of the employee's salary.

Unemployment Compensation. In 2007, the City of Wichita will contribute a budgeted .23% of total salaries to the State of Kansas Department of Human Resources to finance unemployment claims

Health Insurance. The City of Wichita offers health insurance to full time employees. Contribution to the plan is a 80% – 20% split, with the City paying 80% of the premiums. For budgetary purposes, the cost to departments is computed using actual health plan participants at a given date. Vacant positions are assumed filled with family plan participants. For 2006, the City contribution per employee is budgeted at \$8,831 for family coverage, and \$2,955 for single coverage.

Life Insurance. Optional term life insurance is available to permanent full-time employees. Coverage is based on the employee's salary with coverage available in amounts twice the employee's annual salary. Contributions are financed equally by the City and employee. The City of Wichita contribution rate equates to .20% of salary in 2006. Accidental Death and Dismemberment coverage is available with 100% of the cost paid by the employee. Supplemental life insurance is also available up to an additional four times an employee's salary, paid 100% by the employee.

Worker's Compensation. The City of Wichita's contribution rate for Worker's Compensation varies by department and is determined by utilization history. Worker's compensation rates range from .27% to 5.79% in 2007.

Worker's Compensation Rates			
Department	2007 Rate	Department	2007 Rate
City Manager	0.28%	Public Works	2.61%
Finance	0.39%	Health	2.51%
Law	0.27%	City/County Planning	0.83%
Municipal Court	5.79%	Transit	4.79%
Fire	2.13%	Park	2.60%
Police	2.84%	Water and Sewer	2.22%
Library	0.34%	Airport	2.71%
Art Museum	0.28%	OCI	1.64%
***	***	Human Resources	1.64%